[G. R. S. IX-5]

Previous references

LB 16-19 (344)

Later references

LB 35-21-27

Reserve

1919-20

LB

File No. 16-19

Serial Nos. 8, 12, 4, 15

LB 12/19

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 8, 12 & 18

Part B for December 1920

SUBJECT.

Rules under the LB & V. P. Regn. of 1918 for Village Panchayats.

8(8) From the Comptroller LRD 180 & 23-1-20 states that the procedure prescribed in the GO dt 16-1-20 for the maintenance of accounts by Village Panchayats is very elaborate and that pending the issue of budget rules which will be of assistance he has issued instructions for maintenance under dual accounts for V. P.

8(11) To the Comptroller Amendments of dt 8-12-20 No. R 154 II-52 of 8-12-20 Orders the opening of separate accounts for the V. P. Village Panchayat Fund and Maintenance

I request the Comptroller to issue
necessary Subsidiary warrants
in the matter.

Mr. A. Sen Rahmen
5/11/20

001.0001

G. R. S. III—1]

1919-20

5530.

GENERAL AND REVENUE SECRETARIAT.

(LB)

NOTES.

5530 File No. 16-19

FILE HEADING.

Rules under the L.B. & V.P. Regn 1918 for Village Panchayats—

From The Comptroller to Govt

No. LAD 180 Dated 23.1.1920. Received 27.1.1920.

Diary No. 5530 | Enclos. — | Spare Copies. — | Serial No. 8

BRIEF ABSTRACT OF LETTER.

States that the procedure prescribed in the G.O. dated 6 in anticipation of the issue of budget rules is very elaborate and that pending the issue of budget rules he has not issued instructions to the treasuries to maintain individual accounts for each village

NOTES AND ORDERS.

Submitted for perusal. ~~The issue of budget rules~~

pm
14/2/1920

(T.C. Venkata Rao)

4235
17-2-20

(2) Mr. Krishna Iyengar will issue Circular

NOTES—First Sheet.

G. R. S. III-2]

General and Revenue Secretariat.

LB File No. 16 of 1919.

Serial No. 12

From

The Comptroller

No. LAD 279 Dt. 22.4.1920.

Invites reference to his letter dated 22.1.1920 and requests early orders thereon.

(3) The village Panchayats have been constituted. But yet separate accounts for village Panchayat funds have not been opened in the Taluk Treasuries.

(4) It has been ascertained that in some village Panchayats, the Realisations made on account of house-tax etc are now being credited, to the District fund in some cases and to the Municipality in others under the existing scheme there are three distinct funds viz the District fund, the Taluk fund the village Panchayat funds it is high time that separate accounts for the above funds were opened in

NOTE—Contn. sheet.

7762

G. R. S. III-2]

General and Revenue Secretariat.

KB File No. 16 of 191 9

Serial No.

treasuries concerned. otherwise the present system would lead to confusion. The procedure suggested by the Comptroller is in connection with the budget rules which are still under the consideration of Govt and it is likely that they cannot be issued before the close of this official year

(5) But pending the issue of budget rules, there seems to be no reason why the Comptroller may not be asked to open Savings Bank accounts in favour of the village Panchayats in the Taluk Treasuries concerned to avoid future complications. And

(6) A draft letter to the Comptroller is submitted for approval & orders.

(7) The Member has not passed any order. Please submit this to Mr Kesavayya in Key Early

6.5.20

(8) This file is not now with me. Not seen by Minister.

7/5/20

Bring up on Dec 7.5.

The budget rules are with Mr S.T. Kesavayya as the Rev Secretary requested him to bring them up for discussion

8/5/20

11/5/20

Note Contd sheet

11/5/20

G. R. S. III-2]

General and Revenue Secretariat.

LB File No. 16 of 1917

Serial No.

From.

The Comptroller.

No 4950 dtd 30th July 1920.

Requests early orders re the maintenance of separate accounts for District, Taluk & V.B. funds in the treasuries

(10) The budget rules referred to in para 2 have since been referred to the Presidents of District Boards for opinion.

(11) The difficulties experienced in the matter are explained in paras 3 & 5 of the notes above. It will take some time before the replies are recd and orders passed thereon.

(12) It is however very essential that separate accts are maintained in the treasuries under the three diffr funds. Pending the issue of orders on the suggestions in the linked file the Comptroller may be unofficially asked to state whether there is any objection to open Savings Bank

NOTE—Contn. sheet.

G. R. S. III-2.

General and Revenue Secretariat.

VB File No. 16 of 1919.

986

Serial No.	
	Accts in favour of each village Panchayet in the Taluk Treasuries Canvassed so that the balances at the disposal of each local body may be operated upon in such case.
	(13) Subd. for orders
	This seems to be the easiest way out of the difficulty at present pending the issue of detailed rules in this matter.
	Rec. Secy.
	(15) The Comptr. will, if asked, be consulted unofficially & orders issued accordingly if he has no objection.
	2nd member.
	(16) Approved

For an informal talk with the Addl Comptr A.A.D., it was suggested herein that the procedure may be adopted & had his approval

sd/- 4/8/20

sd/- 4/8/20

10.8

18/8/20

20.8.20

1104-103
19-8-20

NOTE—Contn. sheet.

G. R. S. III-2

General and Revenue Secretariat.

L.B. File No. 16 of 19 19

Serial No. 17

CONTROLLER'S OFFICE Rec'd on 23 AUG 1920 BANGALORE.

O.C. No. 26
21-8-20.

Forwarded with Compliments.
to the Comptroller for Opinion

H. Venkatasubbaiah
for Secy.
21-8-20.

Received on 6 OCT 1920

G.O. No: 80-A of 4.9.20
only the surplus funds of village funds may be deposited at interest in the Savings Banks under para 12 (d) of the Myore Government Savings Bank rules as amended by G.O. No: H. 45 SS-97 of 9.173-19-2. dated 4th Feb. 20.
The Savings Bank cannot be resorted to for operating upon it as a current account.

I Satyanarayanachetty
3.9.20

Received on 6/9/20
for Secy

Submitted with reference to paras 15 & 16 supra.

20 The arrangement proposed is only a makeshift one till the budget rules are issued and with a view to avoid confusion by crediting the village Panchayat Fund

NOTE—Contn. sheet.

R. S. III-2)

General and Revenue Secretariat.

LB File No. 16 of 1916

Serial No.

X

to the District Fund.

If under Gr. X dtd 2nd April 16 the Chairman of a village Panchayet is empowered to hold an imprest of Rs 50/-. The money may be deposited in his name in the Savings Bank and if money is required, it may be withdrawn once a week with the previous permission of the Panchayet and the fact of having so withdrawn together with the amount & other particulars being intimated to the President of the Taluk Board immediately. These are intended as safeguards against any abuse of power by the Chairman.

If approved, a draft

NOTE—Contn. sheet.

R. S. III-2

General and Revenue Secretariat.

LB File No. 16 of 19

Serial No.

G.O. will be put up for approval.

Jora — /

8/9/20 Rev Secy.

11-9.

Yes, please —

17-9-20.

Draft G.O. is submitted for approval

Jora 8/10/1920

Rev Secy.

8.10.20.

2nd member & Dewan

Draft initialed

16.10.20

Dewan 18.10.20

Govt. under H.H. Secy.

Govt. have been considering the duty in view of the case in the Kerala & will finish early October

20-10-20

G.O. has been prepared in consultation with the Asst Comptroller, P.A.D.

Jora 1/10/1920

Item brought for perusal & discussion

2-10

2326-286 15.10.20.

3317.

NOTE—Contn. sheet.

00100001

G. R. S. III-2,

General and Revenue Secretariat.

LB File No. 16 of 1920.

Serial No.

SECRETARIAT
20 OCT 1920
C 2084

1) Show to Sl Secty & then issue

20/10/20.

Supdt. Br. II.
please see to this
20.10.20

H. Secy.)
20-10.

2) If the surplus funds of V P funds are to be kept in Savings Banks how should the other funds be dealt with? The banking acct of each Panchayat in the Taluk Treasury should be complete and include all its transactions. From such acct any surplus balance may be withdrawn and deposited in a Savings acct for earning interest. Clause 2 of the proposed draft does not give any instructions as to how all the funds of Panchayats should be dealt with generally. A general banking acct is quite necessary. and

3) The funds assigned to Taluk Boards and Panchayats have to be credited to the general banking accts of the bodies concerned and the authorities of the latter have to operate on such accts

20/10/20

NOTE—Contn. sheet.

General and Revenue Secretariat.

LB File No. 16 of 1929

Serial No.

31 A revised draft incorporating the suggestions of the Financial Secretary at paras 29 & 30 supra is submitted for approval.

32 The draft may perhaps be sent once more to the Financial Secretary for concurrence before issue.

8/11/1929

33 The Comptroller only objects to the maintenance in the Talukdari Treasuries of detailed (classified) accounts for each village Panchayat. If this is conceded, whether the account is kept as a S.B. account or as a general Banking account can make very little difference to him. So the draft modified as suggested above may perhaps be approved, the F.C. Secy being consulted again if necessary.

Dy. Secy.

13.11.

NOTE—Contn. sheet

34 Please consult Financial Secy to the alterations in the last sheet of the draft vide 16 ante.

Serial No.

35 For favourable remarks

Fl. Secy)

16.11.20

H 1165-20

Revenue - 7.

Revenue)

18/11/20

1785/17/11

36 I have discussed the case with the Rev Secy and the draft may stand as revised by us.

Revenue 1000

25.11.20

18/11/20

37 Submitted with a revised fair draft for approval - vide para 34 supra -

Sd/- 26/11/1920 -

Rev Secy.:

26-11

38 Draft Sanad for final approval herewith

Law member & Dewan

26-11

3038-977

29-11-20.

29 Draft sanad is in order. Typed drafts require to be more carefully scrutinised before they

NOTE—Contn. sheet.

G. R. S. III-2]

General and Revenue Secretariat.

LB. File No. 46 986 of 1919.

Serial No.

Are submitted for approval.

Zell
30.4.20.

LC for favour of perusal & return
Dewan)

Lee
3.0.11.20

Lee
3.12.20

Lee

Base

18 do

The Comptroller Mysore
Re Residents Dt Board
no R bsw 52 dy 8.12.1920
directs the opening of
seperate accounts for the
Dt Taluk & village Panchayet
funds in the treasuries &
requests the comptroller to issue
necessary subsidiary instructions
in the matter

00100011

DEWAN'S OFFICE
Recd. on DEC 1 1920
Reg. No. 3980.

NOTE—Contn. sheet.

Please address all future communications to the Comptroller to the Govt. of H. H. the Maharaja of Mysore.
In reply to this Comm. please refer to
No. LAD. 180.

OFFICE OF THE COMPTROLLER TO THE
GOVERNMENT OF HIS HIGHNESS THE MAHARAJA
OF MYSORE.

Dated, Bangalore, the 23rd January 1920

FROM

T. Satyaraj Chetty Esq., B.A.,
~~M. N. KRISHNA RAO, ESQ., B.A.,~~
Offg. Comptroller to the Government of
His Highness the Maharaja of Mysore.

To

B. Ramaswamaiyya ....., ESQ., B.A., B.L.,
Secretary to the Government of Mysore,
Revenue .....*Department.*

SIR,

With reference to Government Order No.7411-9/L.B.14-19-4 dated 6th January 1920 prescribing the procedure for transaction of business in the Village Panchayats and directing individual accounts being maintained for them in Taluk Treasuries I have the honor to invite kind reference to the procedure suggested in this office note in the unofficial file No.36 dated 13th September 1919 prescribing the budget procedure to be followed in respect of the Village Panchayats. The procedure therein suggested by this office does not require the maintenance in taluk treasuries of separate detailed accounts for each Village Panchayat, but only of a Pass Book which would be sufficient for all practical purposes.

The maintenance of a detailed account for each Panchayat in taluk treasuries as directed in the above Government Order involves considerable additional work in treasuries without any compensating advantage. I have not therefore in anticipation of approval of Government and pending final issue of Budget and account rules for the District, Taluk and Village Funds issued instructions to Treasuries

Treasuries to maintain individual accounts for each Village Panchayat.

I have the honor to be,

Sir,

Your most obedient servant,

Comptroller.

SAM

00100001

D. No. 7762
26.4.20

Please address all future communications to the Comptroller to the Govt. of H. H. the Maharaja of Mysore.
In reply to this Comm. please refer to
No. LAD 279

OFFICE OF THE COMPTROLLER TO THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

Dated, Bangalore, the 22nd April 1920

FROM

T. Satyaraj Chetty Esq., B.A.,
~~M. N. KRISHNA RAO, ESQ., B.A.,~~
~~*Offg.*~~ *Comptroller to the Government of His Highness the Maharaja of Mysore.*

To

B. Ramaswamayya, Esq., B.A., B.L.,
Secretary to the Government of Mysore,
Revenue *Department.*

SIR,

I have the honour to invite kind reference to my letter No.LAD 180 dated 22nd January 1920, stating that I have not issued instructions to Treasuries to maintain individual ledger accounts for each Village Panchayat in accordance with the directions contained in G.O.No.R.7411-9/L.B.16-19-4 dated the 6th January 1920 pending the final issue of Budget and account rules for the District Taluk and Village Funds and to request that early orders of Government may kindly be obtained and communicated. Deputy Commissioners have been urging this office to issue instructions to Treasuries to maintain separate accounts for each Village Panchayet as ordered in G.O. of 6th January 1920. This procedure, as already explained, involves considerable additional work in ~~the~~ Treasuries without compensating advantage.

I have the honour to be,
Sir,
Your most obedient servant,

T. Satyaraj Chetty
Comptroller.

CV/22-4

No.49-50/LAD.

Dated 30th July 1920.

Office of the Comptroller to the Government of H.H. the Maharaja of Mysore, Bangalore.

D. No. 986
2-8-20

From

T. Satyaraj Chetty, Esq., B.A.,

Comptroller to the Government of H.H. the Maharaja of Mysore.

To

B. Ramaswamaiya, Esq., B.A., B.L.,

Secretary to the Government of Mysore,

Revenue Department, Bangalore.

Sir,

I have the honour to invite once again kind reference to my letter No.180 dated 22nd January 1920 stating that I have not issued any instructions to Treasuries to maintain individual ledger accounts for each Village Panchayat in accordance with the directions contained in G.O. No.R.7411-9/L.B.16-19-4 dated 6-1-1920 pending the issue of budget and account rules for the District, Taluk and Village Funds.

2. Some of the District Boards have assigned funds to Taluk Boards which in their turn have in some cases alloted money to Village Panchayats. These bodies should be authorised to operate upon their balances in treasuries. And it is desirable that a uniform and duly authorised procedure in respect of drawing money from the Treasury and accounting for it by the Taluk Boards and the Village Panchayats is introduced simultaneously throughout the Province. It is therefore requested that early orders of Government may be obtained on the proposals of this office about the budget and account rules of the District, Taluk and Village Funds.

I have the honour to be,
Sir,
Your most obedient servant,
T Satyaraj Chetty
Comptroller.

CS.9/30-7.

Revised draft.

LB. 16-9-18

Proceedings of the Government of His Highness the Maharaja of M y s o r e.

Read

Correspondence ending with letter No. 49-50/L.A.D. dated 30th July 1920 from the Comptroller to Government, soliciting orders in regard to the opening of separate accounts in respect of District, Taluk and Village Funds.

****

Order No.

Under the L. S. G. Scheme, separate funds have been formed for the district and the Taluk Boards and the Village Panchayats. The existing practice under which all items of income accruing to these local bodies are being credited in the accounts to one head viz "The District Funds" causes confusion as it will be difficult to say at any time what amount each local body has to its credit. With a view to avoid such confusion and to enable each local body to operate easily on its own balances, Government are pleased to direct that pending the issue of budget and account rules, the following procedure be observed in respect of these funds:-

(1) Separate accounts will be opened in respect of each district Board and the several Taluk Boards and all items of income relating thereto be credited to their respective accts ~~under the respective heads~~. The Presidents of these local bodies may operate on these accounts. Necessary Pass Books will be maintained for the purpose.

(2) As regards the Village Panchayat funds, a banking ~~deposit~~ account ~~styled~~

for each taluk fund

~~"the Village Panchayat Fund~~" will be opened in the taluk treasury concerned on behalf of ~~for each village~~ panchayat and all the income accruing to ~~the village panchayat~~ that taluk fund will ~~shall~~ be credited to this account.* For urgent expenses, the Chairman ~~may~~ have a permanent advance of Rs. 50 as directed in proviso to rule 4 of the rules issued under notification No. 12721/L.B. 6418-15 dated 2nd April 1919.

A pass book should also be maintained for each village account also

* This will be a general Banking account and it is not at present intended that separate detailed accounts should be maintained in the Taluk Treasuries of the transactions of each V.P.

(3) The Chairman may operate on this ~~amount~~ account by withdrawals, ~~of~~ not more than ~~once~~ one in a week, for the payment of bills &c approved by the panchayat, once in the beginning of every month the revenue and the expenditure accounts of each Village Panchayat in the preceding month will be intimated to the President of the Taluk Board for incorporation in his accounts.

(4) The above procedure will be brought into force immediately.

(5) The Comptroller is requested to issue the necessary subsidiary instructions in the matter.

16.11.20

~~For~~ Secretary to Govt.
Revenue Department.

To

The Comptroller to Government

& Presidents of District Boards.

4 12 copies W Revised Fair draft

4/12.

LB 16-19-18.

Proceedings of the Government of His Highness the Maharaja of Mysore.

Read

Correspondence ending with letter No. 49-50 L.A.D. dated 20th July 20 from the Comptroller to Government, soliciting orders in regard to the opening of separate accounts in respect of District, Taluk and Village Funds.

Order No. R 6844-52 D 8th December 1920

Under the Local Self Government Scheme, separate funds have been formed for the District and the Taluk Boards ~~and~~ analogous the Village panchayats. The existing practice under which all items of income accruing to these local bodies are being credited in the accounts to one head viz "The District Funds" causes confusion, as it will be difficult to say at any time what amount each local body has to its credit. With a view to avoid such confusion and to enable each local body to operate easily on its own balances, Govt. are pleased to direct that, pending the issue of budget and account rules, the following procedure be observed in respect of these funds:-

(a) Separate accounts will be opened in respect of each district Board and the several Taluk Boards and all items of income relating to these Boards will be credited to their respective accounts. The Presidents of these local bodies may operate on these accounts, Necessary Pass Books will be maintained for the purpose.

Real

(b) As regards the Village Panchayat funds, a banking account for each such fund will be opened in the taluk treasury concerned on behalf of such Panchayat and all the income accruing to that body will be credited to that account. A Pass Book will ~~should~~ also be maintained for each of this account ~~also~~. For urgent expenses, the

Chairman, will have a permanent advance of Rs 50 as directed in proviso to rule 4 of the rules issued under notification No. 12721 L. B. 6-18-15 dated 2nd April 1919.

2. The above procedure will be brought into force immediately.

3. The Comptroller is requested to issue the necessary subsidiary instructions in the matter.

Secy. to Govt.
Rev. Dept.

To

The Comptroller.
" Presidents of Dt. Bds. for communication to the Presidents of Taluk Bds. and Chairman of Village Panchayats.

30.11.20

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SSR